

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Clay Community Schools (1125)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$13,805,116	\$13,235,427	\$13,670,348	\$13,735,139	-0.1%	0.5%
Non - Certified Salaries	120	\$2,266,349	\$2,216,723	\$2,132,333	\$2,101,232	-1.9%	-1.5%
Group Health Insurance	222	\$2,566,709	\$1,782,124	\$1,701,206	\$1,565,264	-11.6%	-8.0%
Teacher Retirement Fund, After 7-1-95	216	\$837,691	\$879,729	\$943,818	\$1,008,146	4.7%	6.8%
Social Security Certified	212	\$1,004,586	\$966,986	\$993,788	\$1,000,652	-0.1%	0.7%
Textbooks	630	\$467,944	\$108,545	\$271,978	\$621,404	7.3%	128.5%
Operational Supplies	611	\$347,093	\$374,334	\$312,050	\$365,040	1.3%	17.0%
Licensed Employees	135	\$256,308	\$198,016	\$272,502	\$307,352	4.6%	12.8%
Public Employees Retirement Fund	214	\$268,616	\$271,183	\$284,107	\$289,450	1.9%	1.9%
Severance/Early Retirement Pay	213	\$171,805	\$205,382	\$149,332	\$280,553	13.0%	87.9%
Repairs and Maintenance Services	430	\$18,826	\$146,302	\$116,778	\$195,061	79.4%	67.0%
Social Security Noncertified	211	\$173,812	\$170,728	\$165,844	\$164,554	-1.4%	-0.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$193,397	\$157,702	\$157,136	\$142,934	-7.3%	-9.0%
Nonlicensed Employees	136	\$114,684	\$143,151	\$130,723	\$133,997	4.0%	2.5%
Group Life Insurance	221	\$49,099	\$73,563	\$97,345	\$128,301	27.1%	31.8%
Library Books	640	\$88,997	\$82,518	\$61,250	\$97,278	2.2%	58.8%
Travel	580	\$49,457	\$29,728	\$36,179	\$78,833	12.4%	117.9%
Other Employee Benefits	241 - 290	\$603,960	\$608,904	\$204,940	\$76,345	-40.4%	-62.7%
Instructional Programs Improvement Services	312	\$52,085	\$19,380	\$17,848	\$39,355	-6.8%	120.5%
Content	747	\$63,349	\$26,609	\$28,058	\$35,120	-13.7%	25.2%
Staff Services	314	\$60,428	\$46,051	\$19,390	\$25,594	-19.3%	32.0%
Periodicals	650	\$22,723	\$20,849	\$11,098	\$25,551	3.0%	130.2%
Instruction Services	311	\$2,827	\$2,801	\$245	\$20,562	64.2%	8283.9%
Other Supplies and Materials	615, 660 - 689	\$23,625	\$22,287	\$29,986	\$12,679	-14.4%	-57.7%
Pupil Services	313	\$26,337	\$24,544	\$4,810	\$10,439	-20.7%	117.0%
Equipment	730	\$31,883	\$2,781	\$24,469	\$7,336	-30.7%	-70.0%
Computer Hardware	741	\$48,193	\$16,104	\$6,816	\$5,244	-42.6%	-23.1%
Professional Development	748	\$1,900	\$0	\$3,275	\$3,589	17.2%	9.6%
Postage and Postage Machine Rental	532	\$495	\$389	\$15	\$420	-4.0%	2756.0%
Other Group Insurance Authorized by Statute	224	\$130	\$236	\$242	\$257	18.5%	5.9%
Unemployment Insurance	230	\$6,683	\$1,525	\$613	\$120	-63.4%	-80.4%
Other Professional and Technical Services	319	\$30,144	\$0	\$2,054	\$0	-100.0%	-100.0%
Miscellaneous Objects	876 - 899	\$80	\$0	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$23,468	\$0	\$0	\$0	-100.0%	NA
Student Transportation Services	510	\$0	\$151	\$0	\$0	NA	NA
Awards	875	\$0	\$2,010	\$0	\$0	NA	NA
Student Academic Achievement Total		\$23,678,797	\$21,836,761	\$21,850,577	\$22,477,802	-1.3%	2.9%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Clay Community Schools (1125)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Instructional Support							
Certified Salaries	110	\$2,005,914	\$2,058,119	\$2,132,447	\$2,190,054	2.2%	2.7%
Non - Certified Salaries	120	\$380,607	\$433,854	\$455,772	\$495,793	6.8%	8.8%
Group Health Insurance	222	\$329,523	\$186,943	\$193,434	\$190,912	-12.8%	-1.3%
Social Security Certified	212	\$141,086	\$142,136	\$153,541	\$150,310	1.6%	-2.1%
Teacher Retirement Fund, After 7-1-95	216	\$77,629	\$104,448	\$144,981	\$144,943	16.9%	0.0%
Operational Supplies	611	\$55,712	\$64,049	\$90,584	\$128,095	23.1%	41.4%
Public Employees Retirement Fund	214	\$46,515	\$55,056	\$61,467	\$69,418	10.5%	12.9%
Pupil Services	313	\$138,986	\$95,054	\$78,680	\$53,284	-21.3%	-32.3%
Other Employee Benefits	241 - 290	\$87,335	\$97,103	\$57,941	\$39,970	-17.7%	-31.0%
Social Security Noncertified	211	\$27,722	\$31,783	\$33,166	\$36,165	6.9%	9.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$49,411	\$36,371	\$24,870	\$24,217	-16.3%	-2.6%
Travel	580	\$17,131	\$15,826	\$12,311	\$23,057	7.7%	87.3%
Postage and Postage Machine Rental	532	\$10,284	\$12,071	\$1,636	\$14,061	8.1%	759.4%
Group Life Insurance	221	\$4,785	\$6,140	\$6,303	\$6,524	8.1%	3.5%
Equipment	730	\$8,894	\$0	\$0	\$4,935	-13.7%	NA
Nonlicensed Employees	136	\$7,346	\$2,587	\$2,983	\$4,234	-12.9%	41.9%
Statistical Services	317	\$4,016	\$4,208	\$4,004	\$4,108	0.6%	2.6%
Content	747	\$0	\$0	\$200	\$3,600	NA	1700.0%
Licensed Employees	135	\$163	\$0	\$290	\$955	55.7%	229.3%
Other Group Insurance Authorized by Statute	224	\$206	\$440	\$637	\$590	30.1%	-7.3%
Dues and Fees	810	\$0	\$446	\$0	\$96	NA	NA
Other Communication Services	533 - 539	\$0	\$0	\$13	\$50	NA	279.9%
Severance/Early Retirement Pay	213	\$54,612	\$39,372	\$86,166	\$0	-100.0%	-100.0%
Telephone	531	\$0	\$0	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$5,000	\$12,937	\$1,129	\$0	-100.0%	-100.0%
Repairs and Maintenance Services	430	\$250	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$3,453,128	\$3,398,943	\$3,542,555	\$3,585,371	0.9%	1.2%
Overhead and Operational							
Non - Certified Salaries	120	\$3,190,960	\$3,184,171	\$3,161,732	\$3,279,911	0.7%	3.7%
Food Purchases	614	\$1,093,473	\$1,079,674	\$1,077,341	\$1,107,637	0.3%	2.8%
Light and Power - Other Than Heating and Cooling	625	\$718,722	\$818,820	\$962,840	\$995,804	8.5%	3.4%
Repairs and Maintenance Services	430	\$638,457	\$548,201	\$832,550	\$836,874	7.0%	0.5%
Group Health Insurance	222	\$716,250	\$493,786	\$469,484	\$479,637	-9.5%	2.2%
Vehicles	731	\$271,608	\$514,385	\$460,894	\$462,617	14.2%	0.4%
Public Employees Retirement Fund	214	\$375,163	\$390,055	\$417,036	\$460,665	5.3%	10.5%
Certified Salaries	110	\$390,528	\$342,666	\$375,492	\$399,611	0.6%	6.4%
Operational Supplies	611	\$341,609	\$346,787	\$356,009	\$366,226	1.8%	2.9%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Clay Community Schools (1125)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Workers Compensation Insurance	225	\$311,995	\$247,845	\$295,764	\$349,842	2.9%	18.3%
Insurance	520	\$203,076	\$307,087	\$332,935	\$341,169	13.8%	2.5%
Gasoline and Lubricants	613	\$429,615	\$416,662	\$432,570	\$332,713	-6.2%	-23.1%
Social Security Noncertified	211	\$241,716	\$239,096	\$240,842	\$251,380	1.0%	4.4%
Nonlicensed Employees	136	\$203,636	\$184,123	\$209,762	\$217,921	1.7%	3.9%
Heating and Cooling for Buildings - Gas	622	\$127,966	\$157,848	\$239,671	\$200,374	11.9%	-16.4%
Telephone	531	\$64,427	\$137,373	\$164,954	\$170,230	27.5%	3.2%
Water and Sewage	411	\$109,301	\$146,904	\$138,065	\$148,083	7.9%	7.3%
Equipment	730	\$49,289	\$43,269	\$35,284	\$96,157	18.2%	172.5%
Connectivity	744	\$29,041	\$64,403	\$26,900	\$60,918	20.3%	126.5%
Severance/Early Retirement Pay	213	\$11,713	\$12,231	\$61,964	\$46,880	41.4%	-24.3%
Removal of Refuse and Garbage	412	\$42,567	\$45,761	\$45,386	\$45,251	1.5%	-0.3%
Teacher Retirement Fund, After 7-1-95	216	\$23,775	\$22,150	\$30,090	\$33,253	8.7%	10.5%
Other Supplies and Materials	615, 660 - 689	\$10,791	\$21,516	\$21,227	\$32,755	32.0%	54.3%
Board Member Compensation	115	\$19,850	\$19,600	\$21,060	\$31,657	12.4%	50.3%
Social Security Certified	212	\$25,702	\$23,233	\$29,994	\$30,502	4.4%	1.7%
Student Transportation Services	510	\$21,073	\$18,485	\$26,661	\$29,756	9.0%	11.6%
Dues and Fees	810	\$17,929	\$18,857	\$27,122	\$29,335	13.1%	8.2%
Board of Education Services	318	\$39,163	\$9,720	\$24,792	\$29,115	-7.1%	17.4%
Data Processing Services	316	\$29,330	\$27,679	\$38,859	\$23,007	-5.9%	-40.8%
Tires and Repairs	612	\$10,994	\$37,541	\$43,735	\$22,481	19.6%	-48.6%
Travel	580	\$22,587	\$19,369	\$32,682	\$19,476	-3.6%	-40.4%
Instruction Services	311	\$5,681	\$8,301	\$6,937	\$10,495	16.6%	51.3%
Other Purchased Property Services	490 - 499	\$20,143	\$2,984	\$14,998	\$10,365	-15.3%	-30.9%
Other Employee Benefits	241 - 290	\$17,669	\$18,749	\$10,361	\$10,085	-13.1%	-2.7%
Group Life Insurance	221	\$11,543	\$11,292	\$9,167	\$8,905	-6.3%	-2.9%
Advertising	540	\$7,137	\$4,668	\$13,567	\$8,576	4.7%	-36.8%
Rentals	440	\$0	\$0	\$0	\$8,200	NA	NA
Postage and Postage Machine Rental	532	\$5,776	\$17,088	\$8,563	\$5,844	0.3%	-31.8%
Official Bond Premiums	525	\$2,598	\$2,792	\$2,738	\$4,027	11.6%	47.1%
Other Technology Hardware	746	\$0	\$0	\$0	\$2,860	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,488	\$3,746	\$2,260	\$2,130	-17.0%	-5.8%
Periodicals	650	\$706	\$585	\$769	\$2,120	31.6%	175.6%
Other Group Insurance Authorized by Statute	224	\$664	\$1,128	\$1,942	\$1,845	29.1%	-5.0%
Content	747	\$12,548	\$3,644	\$17,169	\$1,380	-42.4%	-92.0%
Other Professional and Technical Services	319	\$46,201	\$26,960	\$26,273	\$814	-63.6%	-96.9%
Unemployment Insurance	230	\$0	\$0	\$0	\$582	NA	NA
Computer Hardware	741	\$2,534	\$7,256	\$0	\$0	-100.0%	NA
Awards	875	\$0	\$732	\$0	\$0	NA	NA
Gas - Other than heating and Cooling	626	\$328	\$225	\$265	\$0	-100.0%	-100.0%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Clay Community Schools (1125)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Heating and Cooling for Buildings - Fuel Oil	623	\$5,568	\$0	\$8,525	\$0	-100.0%	-100.0%
Meals Provided	235	\$0	\$1,027	\$0	\$0	NA	NA
Investments	920	\$2	\$119	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$9,925,890	\$10,050,591	\$10,757,231	\$11,009,461	2.6%	2.3%
Non Operational							
Redemption of Principal	831	\$2,941,130	\$2,979,175	\$3,251,711	\$3,379,203	3.5%	3.9%
Construction Services	450	\$664,074	\$873,724	\$992,693	\$2,638,251	41.2%	165.8%
Interest	832	\$895,820	\$794,324	\$683,392	\$603,553	-9.4%	-11.7%
Certified Salaries	110	\$127,900	\$144,833	\$214,851	\$316,549	25.4%	47.3%
Buildings	720	\$631,562	\$392,157	\$261,438	\$261,438	-19.8%	0.0%
Computer Hardware	741	\$277,641	\$472,130	\$139,630	\$191,026	-8.9%	36.8%
Content	747	\$87,352	\$151,419	\$130,491	\$164,169	17.1%	25.8%
Equipment	730	\$243,702	\$184,954	\$102,655	\$106,432	-18.7%	3.7%
Non - Certified Salaries	120	\$101,240	\$98,832	\$97,648	\$93,628	-1.9%	-4.1%
Rentals	440	\$88,355	\$89,935	\$88,174	\$85,320	-0.9%	-3.2%
Connectivity	744	\$347,604	\$111,216	\$752,263	\$58,338	-36.0%	-92.2%
Social Security Certified	212	\$9,764	\$11,084	\$16,437	\$22,959	23.8%	39.7%
Teacher Retirement Fund, After 7-1-95	216	\$11,750	\$13,048	\$14,446	\$20,456	14.9%	41.6%
Other Professional and Technical Services	319	\$101,498	\$47,281	\$0	\$18,697	-34.5%	NA
Other Technology Hardware	746	\$73,048	\$0	\$210	\$9,538	-39.9%	4451.8%
Social Security Noncertified	211	\$8,917	\$9,573	\$7,431	\$7,343	-4.7%	-1.2%
Operational Supplies	611	\$19,205	\$18,940	\$7,664	\$3,943	-32.7%	-48.5%
Nonlicensed Employees	136	\$15,337	\$26,355	\$1,585	\$3,182	-32.5%	100.7%
Pupil Services	313	\$0	\$634	\$10,494	\$856	NA	-91.8%
Public Employees Retirement Fund	214	\$1,283	\$1,489	\$382	\$663	-15.2%	73.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$627	\$690	\$391	\$635	0.3%	62.2%
Other Supplies and Materials	615. 660 - 689	\$1,518	\$765	\$3,227	\$29	-62.9%	-99.1%
Improvements Other Than Buildings	715	\$67,265	\$39,955	\$0	\$0	-100.0%	NA
Travel	580	\$1,507	\$142	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$2,347	\$1,440	\$0	\$0	-100.0%	NA
Licensed Employees	135	\$0	\$55	\$0	\$0	NA	NA
Telecommunications Equipment	745	\$131,994	\$109	\$873	\$0	-100.0%	-100.0%
Group Life Insurance	221	\$0	\$12	\$0	\$0	NA	NA
Non Operational Total		\$6,852,441	\$6,464,270	\$6,778,085	\$7,986,208	3.9%	17.8%
Grand Total		\$43,910,256	\$41,750,565	\$42,928,448	\$45,058,842	0.6%	5.0%